

LARGEST SAVING CAN BE MADE IN SCHOOL AND ROAD FUND, JAMES SAYS

Director of Taxpayers' Association Points Out That Two Phases of Finances Offer Greatest Opportunities.

PLANS DETAILED STUDY OF SCHOOL EXPENSES

Instruction Costs Range From 8 to 29 Cents Per Pupil Day; New Journal to Make First Appearance February 1.

Santa Fe, N. M., Jan. 21.—A. E. James, director of the Taxpayers' Association of New Mexico today gave out a brief summary of an article on "School Costs in New Mexico," containing an outline of information obtained in an exhaustive examination into the subject made by him during the past few months and which will be given more in detail in the forthcoming initial number of the New Mexico Tax Review, the monthly magazine of the Taxpayers' association, to make its appearance February 1. The following is a condensation of the subject matter of the article:

State, county and local expenditures divide into three fairly equal parts: school, highways and all other.

Possible savings through the elimination of waste in public expenditures therefore are greatest in schools and roads among all groups of public expenditures. The new county and school law in New Mexico places the responsibility for school appropriations upon twenty-six boards of county commissioners instead of the thousand or more local boards of education in whose hands the entire responsibility has heretofore rested.

It is almost impossible to standardize expenditures of any sort where more than one thousand separate and independent bodies must be appealed to in order to secure such standardization. It is easily possible, however, for the counties to standardize school appropriations under the new law.

It is impossible to adopt any standard basis of school appropriations of any policy with reference thereto without a knowledge of what has been expended in the past and what that expenditure has represented in the cost per pupil educated.

The Taxpayers' association in the first number of its publication "The New Mexico Tax Review" will present a detailed study of school costs

and an analysis of the elements of such costs.

This study so far as it relates to rural schools is summarized in the following table:

Total Pupils	Teachers	Total Expended for Operation	Average per Pupil Day	Total
Bernalillo	122,655	\$24,750	\$21,919	\$6,134
Chaves	163,641	26,342	24,361	\$15
Coffey	212,745	32,135	28,552	\$15
Curry	167,224	29,657	21,448	\$15
Dona Ana	226,381	27,544	23,281	\$15
Eddy	157,891	32,098	22,038	\$15
Grant	239,619	46,872	47,600	\$15
Guadalupe	179,169	29,415	27,321	\$15
Lincoln	163,295	26,181	29,729	\$15
Luna	28,256	8,915	16,279	\$15
McKinley	58,129	8,917	28,775	\$15
Mora	295,225	28,978	33,992	\$15
Otero	129,776	23,150	25,514	\$15
Quay	203,137	33,342	27,894	\$15
Rio Arriba	265,194	29,667	37,116	\$15
Roosevelt	158,965	23,659	29,183	\$15
Sandoval	139,342	15,882	15,578	\$15
San Juan	78,158	17,178	16,812	\$15
San Miguel	282,027	31,650	31,941	\$15
Santa Fe	272,012	25,675	27,842	\$15
Sierra	76,537	12,683	15,769	\$15
Socorro	261,646	28,685	26,177	\$15
Taos	236,727	29,521	24,029	\$15
Torrance	117,744	21,892	26,161	\$15
Union	229,598	28,841	23,492	\$15
Valencia	214,805	23,311	26,115	\$15
Total	4,824,254	884,079	272,881	\$15

To place the cost of the schools on a comparable basis it is necessary to eliminate certain items from the annual disbursements:

The first item which must be eliminated is expenditures for improvements. If a schoolhouse is built or added to, or if large amounts of equipment are purchased the cost of this improvement is of course a benefit to more than one school year, and should not properly be charged in its entirety to the year in which the expense is incurred. To put all schools on a comparable basis it is best to eliminate these items altogether.

In the same way, as some schools build from revenues and others incur indebtedness for the same construction, it is necessary in order that figures be comparable to eliminate from any figures which are to be used as a basis for unit costs payments on interest and on the school debt.

The reports made by county superintendents to the state superintendent for the year ending June 30, 1915, do not lend themselves with absolute accuracy to this elimination. However the figures used have been compiled by subtracting from the total expenditures all expenditures for repairs, improvements, new buildings, grounds, furniture, interest and payments of bonds.

All other items have been used.

For the purpose of securing a unit of cost the total number of days attended by pupils has been taken. The resulting unit is the cost of educating one pupil one day.

Another possible unit would be the cost of educating one pupil one school year, but this is objectionable because the school year differs in length. The average daily attendance has therefore not been used as a basis for the unit cost.

The only comparison consistent with public interest of the wide differences in the unit costs in the preceding table is that the quality of service rendered is better in some counties than in others. The purpose of this preliminary statement is merely to call attention to the wide differences which exist. The full article in the Tax Review will discuss how far this explanation applies.

Teachers' wages constitute 82½ per cent of the total expenditures for the maintenance of schools in rural districts. Teachers' wages are approximately the same whether the rural teacher instructs five or fifty pupils daily. The proper placing of schools so that the teacher will instruct the maximum possible number of children is therefore the most important work that can be done in saving the public money, and at the same time getting adequate school service.

In the foregoing tables the average costs for instruction per pupil each day ranges from eight cents in Taos and Santa Fe to 21 cents in Eddy, 25 cents in Luna, and 29 in Union. If the Union county schools were run on the basis unit cost as Santa Fe the total for teachers' wages instead of being \$28,881 would be less than \$25,500. If teachers' wages in Union cost no more than in Valencia, San Miguel, Rio Arriba or Bernalillo the total would be less than \$19,000.

No one wants to derive the children of New Mexico of the best education that can be given them. No criticism should be made which will result in less adequate school facilities, but the wide differences shown seem to indicate that either some counties are woefully deficient in what they give their children or others are exceedingly wasteful.

In this connection the report of the committee of the National Tax Association on increase in public expenditures says:

"Most important of all perhaps your committee would emphasize the necessity for a fearless and thorough scrutiny of school expenditures. We are in many places making a fetish of the school tax, and open minded examination of the expenditures is in many jurisdictions hampered by political considerations. It is often charged with the duty of investigating and directing legislative attention to the distribution and expenditures of school funds, who are fully cognizant of errors and abuses in the distribution or expenditures of such funds, shrink from raising the issue which it is their duty to raise. We have reached in many instances something perilously close to apathy or silence on this subject."

Your committee does not believe in a guardianship in educational expenditures, and there are doubtless many fields of education and many cases in which increased expenditures would be socially profitable. But the truth itself furnishes additional reasons why unwise methods of distributing school funds should be changed. Unjustifiable classes of expenditures abandoned and in all places effective accounting checks placed up-

ENLARGED PLANS FOR SCHOOL GARDENING MADE IN SANTA FE

INDUSTRIAL WORK TO BE EMPHASIZED IN THE INDIAN SCHOOLS

Santa Fe, N. M., Jan. 21.—Enlarged plans for school gardening are being made for the 1916 season here, the first work having been done at a recent meeting in the office of Superintendent J. H. Wagner, when F. P. Gormley, a patron of the school garden idea, addressed those now who had cultivated ground last year.

Cucumbers proved most profitable last year, with sweet corn a close second. Peppers and mangoes also were tried out successfully and more of these will be used this year.

SIXTH ACCIDENTAL SHOOTING OF YEAR IS RECORDED AT TYRONE

Tyrono, N. M., Jan. 21.—The sixth accidental shooting of the year in this state has been recorded here. No. Summatt, a 12-year-old boy, having shot a native lad of about the same age with a .22 rifle. The wound is a serious one. The injured boy now is in the Burro Mountain hospital here.

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Beverly, Mass.—"I took Lydia E. Pinkham's Vegetable Compound, for nervousness and dyspepsia, when I was going through the Change of Life. I found it very helpful and I have always spoken of it to other women who suffer as I did and have had them try it and they also have received good results from it."—Mrs. GEORGE A. DUNBAR, 17 Roundy St., Beverly, Mass.

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FAMOUS ROSWELL CHARACTER DEAD

Joe Dixon, generally known in the city as "Laughing Joe," a colored man who has been in Roswell for more than twenty-two years, died yesterday afternoon at 2 o'clock at St. Mary's Hospital, of Bright's disease. He was about 70 years of age and has resided with the J. P. Church family since 1912. For a number of years Joe was janitor of the postoffice in this city, when the office was located near the corner of Third and Main streets. He became widely known for his happy disposition which found expression in paroxysms of laughter which could be heard for blocks and which led many to think the Joe was afflicted with a disease which had inverted his "funny box" or that the tension of the muscles of the face which permits of that involuntary movement called

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